

Washington State Auditor's Office
Accountability Audit Report

Whatcom Conservation District
Whatcom County

Audit Period
January 1, 2000 through December 31, 2001

Report No. 64218

Issue Date
December 20, 2002



Washington _____
State Auditor

Brian Sonntag

Audit Summary

Whatcom Conservation District Whatcom County January 1, 2000 through December 31, 2001

ABOUT THE AUDIT

This report contains the results of our independent audit of the Whatcom Conservation District for the period January 1, 2000, through December 31, 2001.

We performed our audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. Our work focused on specific areas that have potential for abuse or misuse of public resources.

RESULTS

The District complied with state laws and regulations and its own policies and procedures in the areas we examined.

RELATED REPORTS

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

CLOSING REMARKS

In the areas we examined, we found the District complied with state laws and regulations and its own policies and procedures.

We thank District officials and personnel for their assistance and cooperation during the audit.

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Whatcom County
January 1, 2000 through December 31, 2001**

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Description of the District

Whatcom Conservation District Whatcom County January 1, 2000 through December 31, 2001

ABOUT THE DISTRICT

The Whatcom Conservation District is committed to providing technical assistance and promoting conservation education to foster healthy relationships between the environment and people. The District is governed by a five-member Board of Supervisors in which three are elected and two are appointed by the State Conservation Commission. The District has 10 employees and had revenues of \$1,020,050 and \$1,419,695 in 2000 and 2001, respectively.

AUDIT HISTORY

There were no findings reported in the prior audit. We found District staff to be helpful throughout the course of the audit and responsive to audit recommendations made by our Office.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Supervisors:	Deborah DeJong
	Bastian Scholten
	Steve Groen

Note: Bastian Scholten was replaced by Fred Tjoelker in November 2001 and Steve Groen was replaced by Brian Ciesler in March 2000.

APPOINTED OFFICIALS

Board of Supervisors:	Veronica Wisniewski
	Ken Thomas
Manager	George Boggs

ADDRESS

District	6975 Hannegan Road
	Lynden, WA 98264

Audit Areas Examined

Whatcom Conservation District Whatcom County January 1, 2000 through December 31, 2001

In keeping with general auditing practices, we do not examine every portion of the Whatcom Conservation District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

ACCOUNTABILITY FOR PUBLIC RESOURCES

We evaluated the District's accountability in the following areas:

- Cash receipting
- Cash disbursements

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Open Public Meetings Act
- Conflict of interest laws
- Grant compliance
- Deposit of public funds
- Legal investments
- Legal expenditures

FINANCIAL AREAS

Our opinion on the District's financial statements is provided in a separate report. This report includes the District's financial statements and other required financial information. We examined the financial activity and balances of the District including:

- Overall presentation of the financial statements
- Cash and investments